

**Sec. 12-734-1. Liens**

(a) The amount of any tax, penalty and interest due and unpaid shall be a lien, from the last day of the taxable year with respect to which such tax is due until discharged by payment, against all real estate of the taxpayer in this state, and a certificate of such lien signed by the Commissioner may be filed for record in the office of the clerk of any town in which such real estate is situated.

(b) For purposes of this section, “due and unpaid” means due and unpaid at any time following the last day of the taxable year with respect to which such tax is due, and nothing herein or elsewhere shall be construed to prevent the Commissioner from filing for record any lien referred to in subsection (a) of this section at any time following the last day of such taxable year.

(c) While this section pertains to Section 12-734 of the general statutes, for purposes of supplementary interpretation, as the phrase is used in Section 12-2 of the general statutes, the adoption of this section is authorized by Section 12-740(a) of the general statutes.

(Effective November 18, 1994)